

CERTIFICATE - City of Dexter, Kansas 2016 Budget

To the Clerk of COWLEY, State of Kansas  
We, the undersigned officers of  
City of Dexter

certify that: 1) the hearing mentioned in the attached publication was held;  
2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2016; and 3) the Amount(s)  
of 2015 Ad Valorem Tax are within statutory limitations for the 2016 Budget.

Table of Contents:	K.S.A.	Page No.	2016 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2015 Ad Valorem Tax	
Computation to Det. Limit for 2016		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases - NONE			0	0	
GENERAL	12-101a	6	97,575	48,998	69,974
EMPLOYEE BENEFITS	12-16,102	7	70	0	
SPECIAL HIGHWAY	68-590	8	19,321	0	
WATER	12-808	9	43,000	0	
REFUSE	12-2104	10	25,000	0	
SEWER	12-630a	11	17,438	0	
SWIMMING POOL	15-914	12	24,000	0	
BOND & INTEREST	10-113	13	21,033	12,173	17,385
BUILDING	15-1202	14	3,000	0	
CAPITAL IMPROVEMENT	12-1,118	15	0	0	
CLINIC	15-1202	16	9,438	0	
Total			259,875	61,171	
Hearing Notice/Budget Summary Publication		17			
Charters/Election Questions					
Final Assessed Valuation					

State Use Only:  
Received \_\_\_\_\_  
Reviewed by \_\_\_\_\_  
Follow-up: Yes \_\_\_ No \_\_\_

Assisted by:  
PARMAN TANNER SOULE &  
JACKSON  
BOX 758  
ARKANSAS CITY, KS 67005

709,240  
*Jim P. ...*  
*Rocky Randall*  
Governing Body

Attest: \_\_\_\_\_, 2015 (If not assisted so state)  
County Clerk

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2016 Budget

	Amount of Levy
1. Total tax levy amount in 2015 budget	61,171
2. Debt service levy in 2015 budget	<u>13,718</u>
3. Tax levy excluding debt service (1 - 2)	47,453
2015 Valuation Info. for Valuation Adjustments:	
4. New Improvements for 2015	0
5. Increase in personal property for 2015	
5a. Personal property 2015	36,221
5b. Personal property 2014	<u>37,190</u>
5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero	0
6. Valuation of annexed territory for 2015	
6a. Real estate	0
6b. State assessed	0
6c. New improvements	<u>0</u>
6d. Total adjustment (6a + 6b - 6c)	0
7. Valuation of property changed in use during 2015	<u>12,113</u>
8. Total valuation adjustment (4 + 5c + 6d + 7)	<u>12,113</u>
9. Total estimated valuation July 1, 2015	702,288
10. Total valuation less valuation adjustment (9 - 8)	690,175
11. Factor for increase (8 divided by 10)	.01755
12. Amount of increase (11 times 3)	<u>833</u>
13. Maximum tax levy, excluding debt service, prior to CPI adjustment (3 + 12)	<u><u>48,286</u></u>
14. Debt service levy in this 2016 budget	<u>12,173</u>
15. Tax levy, including debt service, prior to CPI adjustment (13 + 14)	<u><u>60,459</u></u>
16. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.6</u> <u>1.5000%</u>
17. Consumer Price Index adjustment (3 times 16)	<u>759</u> <u>-712</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 + 17)	<u><u>61,218</u></u> <u><del>61,171</del></u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount on line 18, you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of Motor Vehicle Tax, Recreational Vehicle Tax, 16/20M Vehicle Tax, and Slider

2015 Budgeted Fund	Tax Levy Amount in 2015 Budget	Allocation for Year 2016			
		MVT	RVT	16/20M Veh Tax	Slider
GENERAL	47,453	11,752	37	170	0
EMPLOYEE BENEFITS	0	0	0	0	0
BOND & INTEREST	13,718	3,397	11	49	0
	<u>61,171</u>	<u>15,149</u>	<u>48</u>	<u>219</u>	<u>0</u>

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2014	WATER	CAPITAL IMPROVEMENT	3,521	12-825d
2014	WATER	GENERAL	5,026	12-825d
2014	WATER	SWIMMING POOL	5,891	12-825d
			<u>14,438</u>	
2015	WATER	SWIMMING POOL	3,500	12-825d
2015	WATER	GENERAL	7,212	12-825d
			<u>10,712</u>	
2016	WATER	SWIMMING POOL	5,900	12-825d
2016	WATER	GENERAL	5,100	12-825d
			<u>11,000</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount	Amount	Due Date	Amount Due 2015		Amount Due 2016	
			of Bonds Issued	Outstanding 1-1-2015		Interest	Principal	Interest	Principal
Gen Obl Bonds									
CLINIC									
01/06		4.25	70,000	52,084	01/25 01/25	2,085	3,151	1,951	3,287
SEWER									
08/03		4.25	180,000	155,608	08/28 08/28	6,613	2,822	6,493	2,942
SEWER									
08/03		4.25	125,000	108,060	08/28 08/28	4,593	1,960	4,509	2,043
			<u>315,752</u>		<u>13,291</u>		<u>7,933</u>	<u>12,953</u>	<u>8,272</u>

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016	
Unencumbered Cash Balance, Jan. 1	11,739	11,018	5,718	
Cancelled Prior Year Encumbrances	0			
<b>Receipts</b>				
AD VALOREM TAX	43,589	42,708	0	
DELINQUENT TAX	4,002	2,270	2,270	
MOTOR VEHICLE TAX	12,446	12,702	11,752	
REC VEHICLE TAX	40	39	37	
16/20M VEHICLE TAX	234	291	170	
FRANCHISE	23,612	20,878	23,500	
COURT REVENUE	0	0	0	
INTEREST INCOME	448	0	0	
REIMBURSED EXPENSES	4,480	0	0	
LIQUOR LICENSES	300	300	300	
RENT	0	1,200	1,200	
TRANSFER FROM WATER	5,026	7,212	5,100	
<b>Total Receipts</b>	<b>94,177</b>	<b>87,600</b>	<b>44,329</b>	
<b>Resources Available</b>	<b>105,916</b>	<b>98,618</b>	<b>50,047</b>	
<b>Expenditures</b>				
GENERAL ADMINISTRATION	Personal Services	11,933	12,500	12,500
	Commodities	11,773	12,000	12,000
	Contractual Services	36,354	29,000	34,075
		<b>60,060</b>	<b>53,500</b>	<b>58,575</b>
COURT		0	0	0
STREETS	Personal Services	9,913	12,500	12,500
		<b>9,913</b>	<b>12,500</b>	<b>12,500</b>
STREET LIGHTING		13,899	12,000	14,000
POLICE	Personal Services	6,000	6,000	6,000
		<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
POOL EXPENSES		5,026	8,900	6,500
LAWN MOWER		0	0	0
BUILDING RENT		0	0	0
TRANS TO CAP IMPROVE.		0	0	0
<b>Total Expenditures</b>		<b>94,898</b>	<b>92,900</b>	<b>97,575</b>
Unencumbered Cash Balance, Dec. 31	11,018	5,718	xxxxxxxxxxxxx	
Non-Appropriated Balance			0	
Total Expenditures and Non-Appropriated Balance			97,575	
Tax Required			47,528	
Delinquency Computation			1,470	
<b>Amount of 2015 Ad Valorem Tax</b>			<b>48,998</b>	

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	262	202	70
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
DELINQUENT TAX	16	0	0
<b>Total Receipts</b>	16	0	0
<b>Resources Available</b>	278	202	70
<b>Expenditures</b>			
SOCIAL SECURITY TAX	0	0	0
UNEMPLOYMENT	76	132	70
<b>Total Expenditures</b>	76	132	70
Unencumbered Cash Balance, Dec. 31	202	70	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			70
Tax Required			0
Delinquency Computation			0
Amount of 2015 Ad Valorem Tax			0

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	23,024	27,589	10,921
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
STATE FUEL TAX	7,209	7,200	7,200
COUNTY FUEL TAX	1,178	1,500	1,200
<b>Total Receipts</b>	8,387	8,700	8,400
<b>Resources Available</b>	31,411	36,289	19,321
<b>Expenditures</b>			
STREETS			
Commodities	3,822	25,368	19,321
	3,822	25,368	19,321
<b>Total Expenditures</b>	3,822	25,368	19,321
Unencumbered Cash Balance, Dec. 31	27,589	10,921	0

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	34,400	24,607	20,895
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
CHARGES FOR SERVICES	39,691	39,000	39,000
<b>Total Receipts</b>	39,691	39,000	39,000
<b>Resources Available</b>	74,091	63,607	59,895
<b>Expenditures</b>			
TRANSFER TO POOL	5,891	3,500	5,900
WATER DEPT. EXPENSES			
Personal Services	13,525	12,000	13,500
Commodities	13,768	17,000	15,500
Contractual Services	0	3,000	3,000
Capital Outlay	7,753	0	0
	35,046	32,000	32,000
TRANS TO CAP IMPROVE.	3,521	0	0
TRANSFER TO GENERAL	5,026	7,212	5,100
<b>Total Expenditures</b>	49,484	42,712	43,000
Unencumbered Cash Balance, Dec. 31	24,607	20,895	16,895

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
CHARGES FOR SERVICES	20,945	25,000	25,000
<b>Total Receipts</b>	20,945	25,000	25,000
Resources Available	20,945	25,000	25,000
<b>Expenditures</b>			
GENERAL ADMINISTRATION      Contractual Services	20,945	25,000	25,000
<b>Total Expenditures</b>	20,945	25,000	25,000
Unencumbered Cash Balance, Dec. 31	0	0	0

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	9,173	3,438	1,438
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
CHARGES FOR SERVICES	15,816	16,000	16,000
TRANSFER FROM WATER	0	0	0
<b>Total Receipts</b>	15,816	16,000	16,000
<b>Resources Available</b>	24,989	19,438	17,438
<b>Expenditures</b>			
SEWER DEPT. EXPENSES			
Personal Services	10,213	11,500	11,500
Commodities	0	2,500	2,000
Contractual Services	11,338	4,000	3,938
	21,551	18,000	17,438
<b>Total Expenditures</b>	21,551	18,000	17,438
Unencumbered Cash Balance, Dec. 31	3,438	1,438	0

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
REIMB. FROM GENERAL	5,026	8,900	6,500
UTILITY PENALTY	3,148	3,100	3,100
CHARGES FOR SERVICES	1,149	1,500	1,500
RECREATION COMMISSION	7,608	7,000	7,000
TRANSFER FROM WATER	5,891	3,500	5,900
<b>Total Receipts</b>	<b>22,822</b>	<b>24,000</b>	<b>24,000</b>
<b>Resources Available</b>	<b>22,822</b>	<b>24,000</b>	<b>24,000</b>
<b>Expenditures</b>			
<b>POOL EXPENSES</b>			
Personal Services	15,581	15,100	15,600
Commodities	0	4,000	3,500
Contractual Services	7,241	4,900	4,900
	<b>22,822</b>	<b>24,000</b>	<b>24,000</b>
<b>Total Expenditures</b>	<b>22,822</b>	<b>24,000</b>	<b>24,000</b>
Unencumbered Cash Balance, Dec. 31	0	0	0

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	4,362	5,535	5,768
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
AD VALOREM TAX	12,962	12,346	0
DELINQUENT TAX	929	0	0
MOTOR VEHICLE TAX	3,195	3,777	3,397
REC VEHICLE TAX	10	11	11
16/20M VEHICLE TAX	64	87	49
<b>Total Receipts</b>	<b>17,160</b>	<b>16,221</b>	<b>3,457</b>
<b>Resources Available</b>	<b>21,522</b>	<b>21,756</b>	<b>9,225</b>
<b>Expenditures</b>			
OTHER COSTS	0	0	100
CASH BASIS RESERVE	0	0	4,946
SEWER BOND INTEREST	11,400	11,206	11,002
SEWER BOND PRINCIPAL	4,587	4,782	4,985
<b>Total Expenditures</b>	<b>15,987</b>	<b>15,988</b>	<b>21,033</b>
Unencumbered Cash Balance, Dec. 31	5,535	5,768	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			21,033
Tax Required			11,808
Delinquency Computation			365
<b>Amount of 2015 Ad Valorem Tax</b>			<b>12,173</b>

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
RENT FROM GENERAL	0	0	0
RENT	2,798	3,000	3,000
<b>Total Receipts</b>	<b>2,798</b>	<b>3,000</b>	<b>3,000</b>
<b>Resources Available</b>	<b>2,798</b>	<b>3,000</b>	<b>3,000</b>
<b>Expenditures</b>			
GENERAL ADMINISTRATION			
Commodities	0	0	0
Contractual Services	2,798	3,000	3,000
<b>Total Expenditures</b>	<b>2,798</b>	<b>3,000</b>	<b>3,000</b>
Unencumbered Cash Balance, Dec. 31	0	0	0

	Prior Year Actual 2014
Unencumbered Cash Balance, Jan. 1	<u>93</u>
Cancelled Prior Year Encumbrances	<u>0</u>
<b>Receipts</b>	
TRANSFER FROM WATER	3,521
<b>Total Receipts</b>	<u>3,521</u>
<b>Resources Available</b>	<u>3,614</u>
<b>Expenditures</b>	
GENERAL ADMINISTRATION      Capital Outlay	3,614
	<u>3,614</u>
<b>Total Expenditures</b>	<u>3,614</u>
Unencumbered Cash Balance, Dec. 31	<u><u>0</u></u>

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	6,141	7,893	7,457
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
RENT	9,000	9,000	9,000
<b>Total Receipts</b>	9,000	9,000	9,000
<b>Resources Available</b>	15,141	16,893	16,457
<b>Expenditures</b>			
GENERAL ADMINISTRATION      Commodities	2,013	4,200	4,200
	2,013	4,200	4,200
PRINCIPLE PAYMENT	3,021	3,151	3,287
INTEREST PAYMENT	2,214	2,085	1,951
<b>Total Expenditures</b>	7,248	9,436	9,438
Unencumbered Cash Balance, Dec. 31	7,893	7,457	7,019

NOTICE OF HEARING 2016 Budget

The governing body of City of Dexter will meet on the 12th day of AUGUST, 2015 at 7:00PM at City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2015 ad valorem tax. Detailed budget information is available at Clerk Office and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2016 Expenditures" and the "Amount of 2015 Ad Valorem Tax" establish the maximum limits of the 2016 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2014		2015		Proposed Budget 2016		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2015 Ad Valorem Tax	Est Tax Rate
GENERAL	94,898	64.388	92,900	65.609	97,575	48,998	69.769
EMPLOYEE BENEFITS	76		132		70	0	.000
SPECIAL HIGHWAY	3,822		25,368		19,321	0	.000
WATER	49,484		42,712		43,000	0	.000
REFUSE	20,945		25,000		25,000	0	.000
SEWER	21,551		18,000		17,438	0	.000
SWIMMING POOL	22,822		24,000		24,000	0	.000
BOND & INTEREST	15,987	19.147	15,988	18.967	21,033	12,173	17.333
BUILDING	2,798		3,000		3,000	0	.000
CAPITAL IMPROVEMENT	3,614		0		0	0	.000
CLINIC	7,248		9,436		9,438	0	.000
Totals	243,245	83.535	256,536	84.576	259,875	61,171	87.102
Less: Transfers	14,438		10,712		11,000		
Net Expenditures	228,807		245,824		248,875		
Total Tax Levied	59,851		61,171				
Assessed Valuation		716,485		723,268		702,288	

Outstanding Indebtedness, January 1,

	2013	2014	2015
General Obligation Bonds	330,406	323,229	315,752
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	0
Total	330,406	323,229	315,752

Clerk

# AFFIDAVIT OF PUBLICATION

County of **Cowley**, ss:

I, being first duly sworn, states that he is **WINFIELD DAILY COURIER**, a daily newspaper printed and published in **Winfield, Cowley County, Kansas**, and which newspaper has as second class matter at the post office of publication, and relation on a daily, weekly, monthly and yearly basis in said trade, religious or fraternal publication, and has been continuously printed and published in said city at least fifty times a published for at least five years immediately prior to the first mentioned:

which a true copy is hereto attached, was published in the \_\_\_\_\_ day of \_\_\_\_\_, A.D. 20 15.

that says he has personal knowledge of the statements above are true.

*[Signature]*  
 \_\_\_\_\_  
 Notary Public

(First Published in the Winfield Daily Courier, Tuesday July 28, 2015)

NOTICE OF HEARING 2016 Budget  
 The governing body of the City of Docket will meet on the 12th day of August, 2015 at 7:00PM at \_\_\_\_\_ for the purpose of hearing and considering applications of proposed use of all funds and the amount of 2016 ad valorem tax. Detailed budget information is available at the Clerk's office and will be available at this hearing.  
 Requester's name: \_\_\_\_\_

The Proposed Budget 2016 expenditures and the amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 Budget. The Year Tax Base is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2014		2015		Proposed Budget 2016	
	Actual Expenditures	Actual Revenue	Proposed Expenditures	Proposed Revenue	2015 Ad Val. Tax	2016 Ad Val. Tax
GENERAL	97,839	64,399	97,900	65,605	97,572	14,956
EMPLOYEE BENEFITS	75				70	0
SPECIAL HIGHWAY	3,822		25,318		15,261	0
ROADS	49,484		27,712		12,000	0
WATER	30,945		25,000		25,000	0
SEWER	21,551		17,000		17,488	0
STRENGTHENING POOL	22,622		27,000		24,000	0
BOND & INTEREST	15,987	18,147	15,988	18,587	24,033	12,173
HOLIDAY	2,796		3,000		3,000	0
CAPITAL IMPROVEMENT	3,614		0		0	0
CLERK	7,248		5,485		5,488	0
Police	243,245	53,535	256,535	54,576	253,875	51,171
Legal	229,800	10,712	10,712		11,000	0
Net Expenditures Total	59,851	245,824	62,111	245,824	57,800	245,875
Assessed Valuation		714,485		723,268		702,288

General Obligation Bonds	2013		2014		2015	
	Revenue Bonds	Debt Service	Revenue Bonds	Debt Service	Revenue Bonds	Debt Service
Revenue Bonds	330,406		323,229		315,792	
Debt Service	0	0	0	0	0	0
Temporary Issues	0	0	0	0	0	0
Other Debt	0	0	0	0	0	0
Total	330,406	0	323,229	0	315,792	0

*[Signature]*  
 Clerk

My commission expires: \_\_\_\_\_

No. Lines 88  
 Rate \$ 86

**BETH GLANTZ**  
 Notary Public - State of Kansas